

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF DELAWARE

JEFFREY L. BURTCH, CHAPTER 7)	
TRUSTEE, FACTORY 2-U STORES,)	
INC., <i>et al.</i> ,)	
Plaintiff,)	Civil Action No. 07-556-JJF-LPS
)	
v.)	
)	
MILBERG FACTORS, INC.)	
CAPITAL FACTORS, INC., THE CIT)	
GROUP/COMMERCIAL SERVICES, INC.,)	
GMAC COMMERCIAL FINANCE LLC,)	
HSBC BUSINESS CREDIT (USA) INC.,)	
ROSENTHAL AND ROSENTHAL, INC.,)	
STERLING FACTORS CORPORATION,)	
WELLS FARGO CENTURY, INC.,)	
)	
Defendants.)	

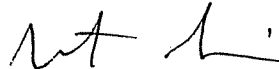
**DEFENDANT ROSENTHAL'S REPLY IN SUPPORT OF
ITS MOTION TO DISMISS THE COMPLAINT**

Defendant Rosenthal and Rosenthal, Inc. ("Rosenthal") hereby files this reply in further support of its motion to dismiss the Complaint pursuant to Fed. R. Civ. P. 12(b)(6) filed on December 17, 2007 (D.I. 33) and for the reasons set forth in both the *Reply Memorandum of Law in Support of Defendant The CIT Group/Commercial Services, Inc.'s Motion to Dismiss the Complaint*, filed by The CIT Group/Commercial Services, Inc. on April 2, 2008 (D.I. 53) (the "CIT reply brief"), and the *Reply Brief of Defendants GMAC Commercial Finance LLC, Sterling Factors Corporation and Wells Fargo Century, Inc. In Further Support of Their Motion to Dismiss*, filed by GMAC Commercial Finance LLC, Sterling Factors Corporation, and Wells Fargo Century, Inc. on April 2, 2008 (D.I. 52) (the "GMAC reply brief"). By express reference

thereto, Rosenthal joins, adopts, and/or incorporates the CIT reply brief and the GMAC reply brief fully herein.

Respectfully submitted,

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Dated: April 2, 2008

CERTIFICATE OF SERVICE

I certify that on April 2, 2008, I caused a copy of the foregoing document, to be served on the below listed counsel in the manner indicated.

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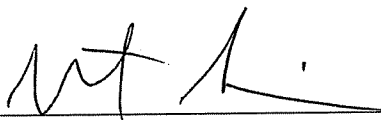
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